

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.10085 of 2015

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Mala Sinha Wife of Late Ram Sewak Sinha resident of Mohalla : Bairagi,
P.O. : R.S. Gaya, P.S. : Delha, District : Gaya.

... .. Petitioner/s

Versus

1. The State of Bihar.
2. The Principal Secretary, Urban Development Department, Govt. of Bihar, Patna.
3. The District Magistrate, Gaya.
4. The Municipal Commissioner, Gaya Nagar Nigam, Gaya.
5. The Secretary, Municipal Corporation, Gaya.
6. Finance Officer, Municipal Corporation, Gaya.
7. Tax Collector, Municipal Corporation, Gaya.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr. Birendra Kumar Singh
For the Respondent/s : Mr. N.K. Singh- Sc2

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CORAM: HONOURABLE MR. JUSTICE ASHWANI KUMAR SINGH
ORAL ORDER

2 26-11-2018 Heard learned counsel for the petitioner and learned
counsel for the State.

This writ petition has been filed by the petitioner for quashing the demand notice issued under the signature of the Secretary, Municipal Corporation, Gaya vide Bill No.6 dated 04.04.2012 demanding Rs. 24,836.43 as holding tax of the house of the petitioner situated in Ward No. 10, Holding No. 233, Mohalla- Bairagi, District- Gaya.

The contention of the petitioner is that the said holding is being utilized for domestic purposes since 1977, but the tax has been assessed treating the same to be used for



commercial purposes.

In my considered opinion, the writ petition is misconceived. The statutory provisions prescribed under Sections 141 and 143 of the Bihar Municipal Act, 2007 provide remedy of review and appeal. The petitioner has not availed of the same.

In view of the availability of an equally efficacious statutory remedy to the petitioner, I am not inclined to entertain this application under extra ordinary writ jurisdiction. It is accordingly dismissed.

(Ashwani Kumar Singh, J)

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